Social Security No.

Reporting Period

Quarter: 1st

2005 OREGON QUARTERLY TAX RETURN FOR TOBACCO PRODUCTS

NUE USE ONLY	
	NUE USE ONLY

Liability Payment Received

(Other than Licensed Distributor)

Program Code Year

531

Period

05

03

1

	Please use blue or blac	ck ink when filli	na out this fo	orm			
		Corporation	Other:				
Please provide the following information	<u> </u>	<u> </u>					
A. Total price of all tobacco produ		quarter					
B. Total price of cigars subject to t	he 50 cent limit purch	nased in the qu	ıarter				
Complete	Schedule A (be	low) before	filling i	n lines 1	–12 .		
1. Number of cigars at purchase pr	ice of 77 cents or mo	ore	1				
2. Multiply the number of cigars by					2		
Purchase price of cigars at purch	•	•					
4. Purchase price of all other tobac	co products		4				
5. Total of lines 3 and 4	•						
6. Multiply line 5 by 0.65					6		
7. Total quarterly tax (add lines 2 ar	nd 6)				7		
8. Quarterly tax discount (multiply li	ne 7 by 0.015)				8		
9. Net tax due (line 7 minus line 8)							
10. Penalty and interest (see instruct							
11. Total amount due (add lines 9 a							
Schedule A—List each						needed).	
Manufacturer or supplier	Invoice		er of cigar	s Wholesa	ale price of	products purc	
for whom tobacco products were purchased	Number Da	ate a. Wholesa	le price of 77¢ or m	ore b. Cigars-	less than 77¢	c. Other tobacco	products
1.							
2.							
3.							
4.							
5.							
6.						<u> </u>	
7. Total wholesale price. Enter totals for from 7a, 7b, and 7c on corresponding line				7b.		7c.	
I declare under the penalties for false swearing [Of		CLARATION xamined this docum	nent and to the	hest of my kn	owledae it is ti	rue correct and co	mnlete
Signature					Date		
PRINT Name Signed Above		Title			Telephone N	o.)	
150-605-006 (Rev. 12-04) Web		<u> </u>			Please read	the instructions	—

Quarter: 2nd

Social Security No.

2005 OREGON QUARTERLY TAX RETURN FOR TOBACCO PRODUCTS

REVENUE USE ONLY
Date Received

Liability Payment Received

(Other than Licensed Distributor)

Program Code Year

531

Period

05

06

1

Please use blue or black ink when filling out this form. Type of business: Individual Partnership Corporation Other: Please provide the following Information: A. Total price of all tobacco products purchased in the quarter B. Total price of cigars subject to the 50 cent limit purchased in the quarter Complete Schedule A (below) before filling in lines 1–12. 1. Number of cigars at purchase price of 77 cents or more 1. Number of cigars at purchase price of 77 cents or more 2. Multiply the number of cigars by 50 cents (line 1 x 0.50) 3. Purchase price of cigars at purchase price of less than 77 cents 4. Purchase price of all other tobacco products 4. Purchase price of all other tobacco products 5. Total of lines 3 and 4 6. Multiply line 5 by 0.65 7. Total quarterly tax discount (multiply line 7 by 0.015) 8. 9. Net tax due (line 7 minus line 8) 9. Net tax due (line 7 minus line 8) 10. Penalty and interest (see instructions) 11. Total amount due (add lines 9 and 10) 11. Total amount due (add lines 9 and 10) 11. Total amount due (add lines 9 and 10) 12. 3. Autorial price price price price price products purchased this quarter (add additional pages if needed). Manufacturer or supplier Invoice Number of cigars Number of								
Type of business: Individual Partnership Corporation Other:								
Type of business: Individual Partnership Corporation Other:								
Piease provide the following information: A. Total price of all tobacco products purchased in the quarter. B. Total price of olgars subject to the 50 cent limit purchased in the quarter. Complete Schedule A (below) before filling in lines 1–12. 1. Number of cigars at purchase price of 77 cents or more		Please use blue or	black ink w	hen filling out this for	m.			
A. Total price of all tobacco products purchased in the quarter. B. Total price of cigars subject to the 50 cent limit purchased in the quarter.	Type of business:	Partnership	☐ Corpora	ation \square Other: $_$				
Complete Schedule A (below) before filling in lines 1–12. 1. Number of cigars at purchase price of 77 cents or more			the quarte	r				
1. Number of cigars at purchase price of 77 cents or more	B. Total price of cigars subject to tl	ne 50 cent limit p	urchased ir	the quarter				
2. Multiply the number of cigars by 50 cents (line 1 × 0.50)	Complete	Schedule A	(below) I	pefore filling in	lines 1	–12.		
2. Multiply the number of cigars by 50 cents (line 1 × 0.50)	Number of cigars at purchase pri	ce of 77 cents or	more	1				
3. Purchase price of cigars at purchase price of less than 77 cents						2		
4. Purchase price of all other tobacco products 4 5. Total of lines 3 and 4			,					
5. Total of lines 3 and 4		•						
7. Total quarterly tax (add lines 2 and 6) 8. Quarterly tax discount (multiply line 7 by 0.015) 9. Net tax due (line 7 minus line 8) 9. Net tax due (line 7 minus line 8) 10. Penalty and interest (see instructions) 11. Total amount due (add lines 9 and 10) Schedule A — List each tobacco product purchased this quarter (add additional pages if needed). Manufacturer or supplier for whom tobacco products were purchased Number Date Number of cigars Wholesale price of products purchased	•	•						
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8. Quarterly tax discount (multiply line 7 by 0.015) 9. Net tax due (line 7 minus line 8) 10. Penalty and interest (see instructions) 11. Total amount due (add lines 9 and 10) Schedule A—List each tobacco product purchased this quarter (add additional pages if needed). Manufacturer or supplier Invoice Number of cigars Wholesale price of products purchased for whom tobacco products were purchased Number Date a. Wholesale price of 177c or more b. Cigars—less than 77c c. Other tobacco products 1. 2. 3. 4. 5. 6. 7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature PRINT Name Signed Above								
9. Net tax due (line 7 minus line 8)		•						
10. Penalty and interest (see instructions) 10 11. Total amount due (add lines 9 and 10) 11. Total amount due (add lines 9 and 10) 11. Total amount due (add lines 9 and 10) 11. Total amount due (add lines 9 and 10) 11. Total amount due (add lines 9 and 10) 11. Schedule A—List each tobacco product purchased this quarter (add additional pages if needed). Manufacturer or supplier								
Schedule A—List each tobacco product purchased this quarter (add additional pages if needed). Manufacturer or supplier Invoice Number of cigars Wholesale price of products purchased for whom tobacco products were purchased Number Date a. Wholesale price of 1776 or more b. Cigars—less than 77¢ c. Other tobacco products	10. Penalty and interest (see instruct	ions)				10		
Schedule A — List each tobacco product purchased this quarter (add additional pages if needed). Manufacturer or supplier for whom tobacco products were purchased Number Date Number of cigars Wholesale price of products purchased Number Date Number of cigars Wholesale price of products purchased Number Date Number of cigars Wholesale price of products purchased Number Date Number of cigars Wholesale price of products purchased Number Date Number of cigars Wholesale price of products purchased Number Date Number of cigars Wholesale price of products purchased Number of cigars Number of cigars Wholesale price of products purchased Number of cigars Wholesale price of products purchased Number of cigars								
Manufacturer or supplier for whom tobacco products were purchased Number Date a. Wholesale price of 77e or more b. Cigars—less than 77e c. Other tobacco products 1. 2. 3. 4. 5. 6. 7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. PRINT Name Signed Above Title Telephone No. Telephone No.	Schedule A—List each	n tobacco produc	t purchase	d this quarter (add	additiona	al pages if i	needed).	
1. 2. 3. 4. 5. 6. 7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature PRINT Name Signed Above Title Telephone No. ()	Manufacturer or supplier	Invoice			Wholes	ale price of	products pur	
2. 3. 4. 5. 6. 7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature Date PRINT Name Signed Above Title Telephone No. ()		Number	Date	a. Wholesale price of 77¢ or mor	e b. Cigars-	-less than 77¢	c. Other tobacc	o products
3. 4. 5. 6. 7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature PRINT Name Signed Above Title Telephone No. ()								
4. 5. 6. 7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature Date PRINT Name Signed Above Title Telephone No. ()								
5. 6. 7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION Ideclare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature Date PRINT Name Signed Above Title Telephone No. ()								
6. 7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature PRINT Name Signed Above Title Telephone No.					-			
7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature PRINT Name Signed Above Title Telephone No.								
from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form. DECLARATION I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature PRINT Name Signed Above Title Telephone No.				70	7h		70	
I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete. Signature PRINT Name Signed Above Title Telephone No.				7 a.	176.		76.	
Signature PRINT Name Signed Above Title Telephone No. ()	I declare under the nonalties for false swearing IOE		_	_	eet of my kn	owledge it is tr	ie correct and	complete
		10 000.000(7)] triat i i ia	oxammed t	and document and to the b	COLOT HIS KII		, 0011001, 41101	
150-605-006 (Rev. 12-04) Web	PRINT Name Signed Above		Title			Telephone No		
						Places *****	the inetwest's	

Social Security No.

Reporting Period

Quarter: 3rd

2005 OREGON QUARTERLY TAX RETURN FOR TOBACCO PRODUCTS

REVENUE USE ONLY
Date Received

Liability Payment Received

(Other than Licensed Distributor)

Program Code Year

531

Period

09

1

05

	Please use blu	e or black ink v	when filling out this				
Type of business: Individual	Partnership	○ □ Corpor	ation Other:				
Please provide the following informa							
A. Total price of all tobacco produ	•	·					-
B. Total price of cigars subject to the		<u> </u>	•				
Complete	Schedule	A (below)	before filling	in lines 1	12.		
1. Number of cigars at purchase pri	ce of 77 cent	s or more	1				
2. Multiply the number of cigars by	50 cents (line	1 × 0.50)			2		
3. Purchase price of cigars at purch	ase price of I	ess than 77 c	ents 3 💆				
4. Purchase price of all other tobacc	co products		4				
5. Total of lines 3 and 4			5				
6. Multiply line 5 by 0.65					6		
7. Total quarterly tax (add lines 2 ar	nd 6)				7		
8. Quarterly tax discount (multiply li	ne 7 by 0.015	5)			8		
9. Net tax due (line 7 minus line 8) .					9		
10. Penalty and interest (see instruct	ions)				10		
11. Total amount due (add lines 9 a	nd 10)				11		
Schedule A—List each	n tobacco pro	duct purchase	ed this quarter (ad	dd additiona	al pages if	needed).	
Manufacturer or supplier		oice	Number of ciga			products pure	
for whom tobacco products were purchased	Number	Date	a. Wholesale price of 77¢ or	more b. Cigars-	-less than 77¢	c. Other tobacco	products
1.							
2.							
3.							
4.							
5.							
6.			_				
Total wholesale price. Enter totals for from 7a, 7b, and 7c on corresponding lines			7a.	7b.		7c.	
I declare under the penalties for false swearing [OF	RS 305.990(4)] tha	DECLARA t I have examined	_	e best of my kn	owledge it is tr	ue, correct, and co	omplete.
Signature				-	Date	<u> </u>	
PRINT Name Signed Above		Title			Telephone No).	
150-605-006 (Rev. 12-04) Web					Please read	the instructions	

Social Security No.

Reporting Period

Quarter: 4th

2005 OREGON QUARTERLY TAX RETURN FOR TOBACCO PRODUCTS

REVENUE USE ONLY
Date Received

Liability Payment Received

(Other than Licensed Distributor)

Program Code Year

531

Period

12

1

05

	Please use blue or blac	ck ink when filli	na out this fo	orm			
		Corporation	Other:				
Please provide the following information	<u> </u>	<u> </u>					
A. Total price of all tobacco produ		quarter					
B. Total price of cigars subject to t	he 50 cent limit purch	nased in the qu	ıarter				
Complete	Schedule A (be	low) before	filling i	n lines 1	–12 .		
1. Number of cigars at purchase pr	ice of 77 cents or mo	ore	1				
2. Multiply the number of cigars by					2		
Purchase price of cigars at purch	•	•					
4. Purchase price of all other tobac	co products		4				
5. Total of lines 3 and 4	•						
6. Multiply line 5 by 0.65					6		
7. Total quarterly tax (add lines 2 ar	nd 6)				7		
8. Quarterly tax discount (multiply li	ne 7 by 0.015)				8		
9. Net tax due (line 7 minus line 8)							
10. Penalty and interest (see instruct							
11. Total amount due (add lines 9 a							
Schedule A—List each						needed).	
Manufacturer or supplier	Invoice		er of cigar	s Wholesa	ale price of	products purc	
for whom tobacco products were purchased	Number Da	ate a. Wholesa	le price of 77¢ or m	ore b. Cigars-	less than 77¢	c. Other tobacco	products
1.							
2.							
3.							
4.							
5.							
6.						<u> </u>	
7. Total wholesale price. Enter totals for from 7a, 7b, and 7c on corresponding line				7b.		7c.	
I declare under the penalties for false swearing [Of		CLARATION xamined this docum	nent and to the	hest of my kn	owledae it is ti	rue correct and co	mnlete
Signature					Date		
PRINT Name Signed Above		Title			Telephone N	o.)	
150-605-006 (Rev. 12-04) Web		<u> </u>			Please read	the instructions	—

INSTRUCTIONS

General information

If you have purchased untaxed tobacco products, either over the Internet or from some other source, you are responsible for paying the tax. For every quarter that you purchase any untaxed tobacco products, you must file a return by the last day of the month following each quarterly reporting period. Quarterly reports are due on or before the last day of January, April, July, and October. Payment of the tax must be made with the return.

The tax is 65 percent of the total wholesale price of products purchased. Beginning on or after January 1, 2002, there's a new maximum tax of 50 cents per cigar.

Tobacco products include cigars, chewing tobaccos, loose pipe, pouch, and roll-your-own tobaccos, and do not include cigarettes.

What is the applicable law? This publication is not a complete statement of Oregon laws. For more information, refer to the laws and rules, Oregon Revised Statutes (ORS) 323.500 through 323.995.

Tax on Cigars Limited to 50 Cents

The tax on cigars is limited to 50 cents per cigar. This maximum applies only to cigars, not to any other type of tobacco product. Identify cigars subject to this limitation on line 1.

Instructions

Please use blue or black ink when filling out this form.

Enter information in the boxes at the top as follows:

- "Reporting Period"—Enter the month, day, and year of the ending date of the quarter you are filing (i.e., 3/31/02).
- Enter your Social Security number and/or Oregon Business Identification number (BIN). If you do not have a BIN, one will be assigned when your return is received.
- "Period"—Enter "3" for quarter January–March; enter "6" for quarter April–June; enter "9" for quarter July–September; enter "12" for quarter October–December.
- Enter you name and address information.
- Put an X in the appropriate "Type of Business" box.

Complete the "Schedule A" portion of the return before completing lines 1 through 11. If you need additional space, attach an additional list with the same information requested in Schedule A.

Line A (at top of form). Enter the total purchase price of all untaxed tobacco products purchased in the quarter.

Line B. Enter the total purchase price of cigars subject to the 50 cent limit purchased in the quarter.

Line 1 (at top of form). Enter the total **number** of cigars purchased in Oregon during the reporting period with a wholesale price of 77 cents or more (from Schedule A, line 7a).

Line 2. Multiply the number of cigars entered on line 1 by 0.50.

Line 3. Enter the total price of all cigars purchased in Oregon during the reporting period with a wholesale price of less than 77 cents (from Schedule A, line 7b).

Line 4. Enter the wholesale price of all other tobacco products purchased in Oregon during the reporting period (from Schedule A, line 7c).

Line 5. Amount subject to 65 percent tax rate. Add the amounts from lines 3 and 4.

Line 8. Quarterly tax discount. Multiply the amount on line 7 by 0.015. This is the 1.5 percent that is allowed to recover the costs of reporting and record keeping.

Line 9. Net tax due. Total quarterly tax minus the allowable tax discount, line 7 minus line 8.

Line 10. Penalty and interest. A **penalty** is imposed if you mail your report and pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If you file **more than three months** after the due date, add an additional penalty of 20 percent of the unpaid tax.

Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The interest rate as of January 1, 2005, is 5 percent annually, or 0.4167 percent per month (0.0137 percent per day). The interest rate may change once a calendar year.

Line 11. Total amount due. Add amounts on lines 9 and 10.

Complete and submit Schedule C. Include these schedules with your Form 531, *Oregon Quarterly Tax Return for Tobacco Products*.

Sign and date your report. Please do not use red ink or staple your check or money order to this return.

Mail this return with your check payable to: Tobacco Tax, Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910.

Please keep a copy of your completed form with your records.

Taxpayer assistance

For assistance, contact the Oregon Department of Revenue.

Internet www.dor.state.or.us

TTY (hearing or speech impaired; machine only): 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

Americans with Disabilities Act (ADA): This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

For general tax information: www.oregon.gov/DOR

Asistencia en español. Llame al 503-945-8618 en Salem o llame gratis al 1-800-356-4222 en Oregon.